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Appln. No. 09/871,450
Response dated December 16, 2005
Reply to Office Action of November 16, 2005

Attorney Docket No. 01142/LH

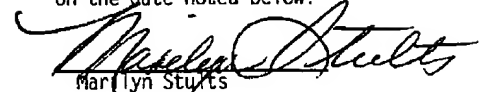
**IN THE UNITED STATES PATENT
AND TRADEMARK OFFICE**

Applicant : Y. MURATA
Serial No. : 09/871,450
Filed : May 31, 2001
For : METHODS AND SYSTEMS FOR
COLLECTING AND PAYING TAXES
ON CONTENTS DELIVERED OVER
A NETWORK
Art Unit : 3627
Examiner : Andrew J. Rudy
Confirm. No.: 9850
Customer No.: 01933

CERTIFICATE OF FACSIMILE
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TOTAL PAGES: 3

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Patents Office
on the date noted below.


Marilyn Stults

Dated: December 16, 2005

In the event that this Paper
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concurrently herewith, please
consider this as a Petition
for the requisite extension of
time, and to the extent not
tendered by check attached
hereto, authorization to
charge the extension fee to
Account No. 06-1378.

RESPONSE TO SPECIES ELECTION

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

S I R :

This is responsive to the Office Action mailed November 16,
2005, the term for response to which expires December 16, 2005.

Remarks/Arguments begin on page 2 of this paper.